

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LLOYD J. HELLER,

Plaintiff,

v.

GOLDIN RESTRUCTURING FUND, L.P.,
GOLDIN CAPITAL PARTNERS, L.P., GOLDIN
CAPITAL MANAGEMENT, L.P., GOLDIN
ASSOCIATES, L.L.C., HARRISON J. GOLDIN,
DAVID PAUKER, and LAWRENCE J. KRULE,

Defendants.

07 Civ. 3704 (RWS)

**RULE 7.1 STATEMENT OF
CORPORATE DISCLOSURE FOR
DEFENDANTS GOLDIN
RESTRUCTURING FUND, L.P.;
GOLDIN CAPITAL PARTNERS,
L.P.; GOLDIN CAPITAL
MANAGEMENT, L.P.; AND
GOLDIN ASSOCIATES, L.L.C.**

ELECTRONICALLY FILED

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for the entities sued herein as Goldin Restructuring Fund, L.P.; Goldin Capital Partners, L.P.; Goldin Capital Management, L.P.; and Goldin Associates, L.L.C. hereby certifies as follows:

Goldin Restructuring Fund, L.P. (a limited partnership) has no parent corporation, nor does any publicly held corporation own more than 10% of its stock.

Goldin Capital Partners, L.P. (a limited partnership) has no parent corporation, nor does any publicly held corporation own more than 10% of its stock.

Goldin Capital Management, L.P. (a limited partnership) has no parent corporation, nor does any publicly held corporation own more than 10% of its stock.

Goldin Associates, L.L.C. (a limited liability company) has no parent corporation, nor does any publicly held corporation own more than 10% of its stock.

Dated: June 18, 2007

QUINN EMANUEL URQUHART
OLIVER & HEDGES, LLP

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Goldin Capital Management, L.P.; and
Goldin Associates, L.L.C.